

## Publication 1346 Part III – Nature of Change Page

### Corrections / Updates:

#### Change # 4, 1-02-08

##### 1) Update ERC 0028 and 0312

Change #3, 12-06-07

1) Table of Contents Updated

Change #2, 11/15/07

1) ETD Record Layout – Summary Record

- Sequence 0260: Change the Field Description to;

YYYYMMDD or blanks  
(YYYY = **2008**)

2) Revise Error Reject Code 0311

0311 o Foreign Forms 4868 (Taxpayer Abroad and/or 1040NR Filers with no wages subject to U.S. Income Tax Withholding) and 2350 must be received no later than June 16, 2008 and retransmitted forms must be received no later than June 21, 2008.

3) ETD Record Layout – Form 2350

- Sequence 0000: Change the Field Description to:

"FRMbbb2350bbPG01b  
(9n)b**200712**b"

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Change # 1, 10/12/2007

Corrections / Updates:

1) ETD Record Layout – Summary Record

- New Byte Count: 0317
- Delete Sequence: 0035, 0050, 0100, 0250
- Sequence 0260: Change the Tax Year to ("2008" or blank)